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IN THE

Supreme Court of the United States

OCTOBER TERM, 1958

No. [redacted]108

MILL RIDGE COAL COMPANY,
Petitioner,

VERSUS

GEORGE D. PATTERSON, District Director of Internal Revenue,
Respondent.

PETITION FOR A WRIT OF CERTIORARI

To the United States Court of Appeals for the Fifth Circuit

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(1) The Court of Appeals has decided an important federal question in conflict with Libson Shops, Inc. v. Koehler, in that the Court of Appeals has ruled that the rationale of Libson Shops applies to a single corporate taxpayer that changes its business, whereas this Court specifically stated that it was not passing upon such situations	5
(2) The Court of Appeals has rendered a decision on two important questions of federal law that squarely conflicts with the decisions of the Tax Court of the United States	6
(3) The Court of Appeals applied the provisions of the 1939 Code to this case, which involves a taxable year ended August 31, 1955, as to which the provisions of the 1954 Code, not those of the 1939 Code, are applicable. The failure of the Court below to apply the correct law to this case is such a departure from the accepted and usual course of judicial proceedings as to call for the exercise of this Court's power of supervision	7
(4) The Court of Appeals has decided erroneously that Libson Shops, Inc. v. Koehler is applicable under the 1954 Code. This federal question, of utmost importance to tax practitioners, should be decided by this Court	8
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OPINIONS BELOW

The opinion of the Court of Appeals is officially reported at 264 F. 2d 713 and is unofficially reported at 3 A.F.T.R. 2d 921 (1959); that opinion is printed in the Appendix to this petition. The charge of the District Court to the jury (R. 89-103), containing its reasons for directing a verdict in favor of the respondent on the questions here presented, is unofficially reported at 1 A.F.T.R. 2d 167 (1958) and at 58-1 U.S.T.C., p. 68,316 (1958).